IN THE CLAIMS

Please amend the claims as follows:

1. (Previously Presented) A method of processing a stereo signal obtained from an encoder, which encoder encodes an N-channel audio signal into left and right signals ($L_0$; $R_0$) and spatial parameters (P), the method comprising:

processing said left and right signals in order to provide processed signals ($L_{0w}$; $R_{0w}$), in which said processing is controlled in dependence of said spatial parameters (P).

2. (Original) The method of claim 1, wherein said processing is controlled by a first parameter ($w_l$; $w_r$) for each of said left and right signals, said first parameter being dependent on the spatial parameters (P).

3. (Original) The method of claim 2, wherein said first parameter ($w_l$; $w_r$) is a function of time and/or frequency.

4. (Previously Presented) The method of claim 2, wherein said processing comprises filtering at least one of said left and right signals with a transfer function which depends on the spatial parameters (P).

5. (Previously Presented) The method ~~of~~ as claimed in claim ~~1~~2, wherein said processing comprises:

adding a first, second and third signal in order to obtain said processed channel signals ($L_{0w}$; $R_{0w}$), in which the first signal includes the stereo signal modified by a first transfer function ($L_0*H_A$; $R_0*H_F$), the second signal includes the stereo signal of the same one channel modified by a second transfer function ($L_0*H_B$; $R_0*H_E$), and the third signal includes the stereo signal of the other channel modified by a third transfer function ($R_0*H_D$; $L_0*H_C$).

6. (Original) The method of claim 5, wherein said second transfer function ($H_B$; $H_E$) comprises a multiplication with said first parameter ($w_1$; $w_r$) followed by multiplication with a first filter function ($H_1$; $H_4$).

7. (Original) The method of claim 5, wherein said first transfer function ($H_A$; $H_F$) comprises a multiplication with a second parameter.

8. (Original) The method of claim 5, wherein said first transfer function ($H_A$; $H_F$) comprises a multiplication with a second parameter in which said first parameter is a function of said second parameter.

9. (Previously Presented) The method of claim 5, wherein said third transfer function ($H_1$; $H_D$) comprises a multiplication of the left or right signal ($L_0$; $R_0$) with said first parameter ($w_1$; $w_r$) followed by a second filter function ($H_2$; $H_3$).

10. (Previously Presented) The method of claim 6, wherein said filter functions ($H_1$, $H_2$, $H_3$, $H_4$) are time-invariant.

11. (Previously Presented) The method of claim 1, wherein said signals are described by the equation:

$$\begin{bmatrix} L_{Ow} \\ R_{Ow} \end{bmatrix} = H \begin{bmatrix} L_O \\ R_O \end{bmatrix}$$

in which a transfer function matrix (H) is a function of the spatial parameters (P).

12. (Previously Presented) The method of claim 11, wherein said transfer function matrix (H) is described by the equation:

$$H = \begin{bmatrix} (1-w_l)^a + (w_l)^a H_1 & (w_r)^a H_3 \\ (w_l)^a H_2 & (1-w_r)^a + (w_r)^a H_4 \end{bmatrix}$$

wherein "a" is a constant, and $H_1$, $H_2$, $H_3$, $H_4$ are filter functions.

13. (Previously Presented) The method of claim 11, wherein said filter functions ($H_1$, $H_2$, $H_3$, $H_4$) and parameters ($w_1$, $w_r$) are selected so that the transfer function matrix (H) is invertible.

14. (Previously Presented) A method of claim 1, wherein said spatial parameters (P) contain information describing signal levels of the N-channel signal.

15. (Previously Presented) A device for processing a stereo signal obtained from an encoder, which encoder encodes an N-channel audio signal into left and right signals ($L_0$; $R_0$) and spatial parameters (P), the device comprising:

a post-processor for post-processing said left and right signals in order to provide processed signals ($L_{0w}$; $R_{0w}$), in which said post-processing is controlled in dependence of said spatial parameters (P).

16. (Previously Presented) An encoder apparatus comprising:

an encoder for encoding an N-channel audio signal into left and right signals ($L_0$; $R_0$) and spatial parameters (P); and

a device according to claim 15, for processing said left and right signals ($L_0$; $R_0$) in dependence of said spatial parameters (P).

17. (Previously Presented) A method for processing a stereo signal comprising left and right signals ($L_{0w}$; $R_{0w}$), the method comprising inverting the processing in accordance with the method of claim 1.

18. (Previously Presented) A device (7) for processing a stereo signal comprising left and right signals ($L_{0w}$; $R_{0w}$), the device comprising means for inverting the processing in accordance with the method of claim 1.

19. (Previously Presented) A decoder apparatus comprising:

a device according to claim 18 for processing a stereo signal comprising left and right signals ($L_{0w}$; $R_{0w}$); and

a decoder for decoding the processed stereo signals ($L_0$; $R_0$) into an N-channel audio signal.

20. (Previously Presented) An audio system comprising:

an encoder apparatus having an encoder for encoding an N-channel audio signal into left and right signals ($L_0$; $R_0$) and spatial parameters (P), and a device for post-processing said left and right signals ($L_0$; $R_0$) in order to provide processed signals ($L_{0w}$; $R_{0w}$), said post-processing being controlled in dependence on said spatial parameters (P); and

a decoder apparatus for decoding said processed signals ($L_{0w}$; $R_{0w}$), said decoder apparatus having a device for processing a stereo signal comprising left and right signals ($L_{0w}$; $R_{0w}$), the

device comprising means for inverting the post-processing performed in the encoder apparatus in order to provide stereo signals ($L_0$; $R_0$), and a decoder for decoding the stereo signals ($L_0$; $R_0$) into an N-channel audio signal.